

My bill would create a new subchapter within the Congressional Review Act for mandatory review of certain rules. The portion of any agency rule that establishes or raises a tax would have to be submitted to Congress and receive the approval of Congress before the agency could put it into effect. In essence, the Act would disable agencies from establishing or raising taxes, but allow them to formulate proposals for Congress to consider under existing rulemaking procedures. It is a version of a bill introduced and ably advocated for by Mr. HAYWORTH. He joins me today as a leading cosponsor of this bill.

Once submitted to Congress, a bill noting the taxing portion of a regulation would be introduced (by request) in each House of Congress by the Majority Leader. The bill would then be subject to expedited procedures, allowing a prompt decision on whether or not the agency may put the rule into effect. The rule could take effect once a bill approving it was passed by both Houses of Congress and signed by the President. If the rule were approved, the agency would retain power to reverse the regulation, lower the amount of the tax, or take any otherwise legal actions with respect to the rule.

Mr. Speaker, the cry of "no taxation without representation" has gone up in the land before, and today we are hearing it again. Congress must not allow a federal agency comprised of unelected bureaucrats to determine the amount of taxes hardworking Americans must pay. While preserving needed flexibility, the Taxpayer's Defense Act will allow Congress alone to determine the purposes to which precious tax dollars will be put.

TAXPAYER'S DEFENSE ACT

HON. J.D. HAYWORTH

OF ARIZONA

IN THE HOUSE OF REPRESENTATIVES

Thursday, July 29, 1999

Mr. HAYWORTH. Mr. Speaker, the Taxpayer's Defense Act, which Mr. GEKAS and I are introducing today, would establish a system to allow Congress, and only Congress, to approve new taxes before they take effect. Before an administrative tax could be imposed on the American people, an agency would submit the rule or regulation to Congress. The Majority Leaders in both the House and Senate would introduce the bill by request. The bill would then be subjected to expedited procedures and the rule could not go into effect until an approval bill was passed by the House and Senate and signed by the President. It is important to note that this legislation would only affect future administrative taxes, not those currently in effect.

I believe the constitutional precedent for this legislation is clear. Article I, Section 8 of the Constitution gives Congress the "power to lay and collect taxes." It doesn't give unelected, unaccountable bureaucrats this power; it gives only Congress this power. Moreover, the Constitution's "separation of powers" doctrine ensures that each branch of government would have one specific duty. By delegating legislative powers to unelected officials, we are allowing the executive branch to become both

the maker and enforcer of our nation's laws, which is in direct violation of the Founders' intent. By enacting the Taxpayer's Defense Act, Congress would once again restore accountability to federal taxation and reduce the hidden taxes that are being imposed on the American taxpayer.

While administrative taxation hasn't been used often, it is used increasingly to circumvent the legislative process. One of the most troubling administrative taxes is the Federal Communications Commission tax on long distance telephone service, which is also known as the Gore tax. Every telephone caller in the United States is subjected to this tax, which raises approximately \$2.5 billion annually. Other regulatory agencies are also doing an end run around Congress, including the Commerce Department's \$1 tax on every Internet domain name. The National Science Foundation has tried a similar approach by authorizing a \$30 tax on registration of domain names on the Internet. Fortunately, a federal judge ended this illegal tax, but not before taxpayers shelled out \$60 million. The U.S. Department of Agriculture, through the Agricultural Marketing Service, has also gotten into the game with taxation of food commodities in order to fund advertising a promotion of commodities.

The point is simple: Americans can't hold unelected executive branch employees accountable for administrative taxation. However, Americans can hold their representatives accountable for these taxes if we once again require Congress to vote on all of these administrative taxes. The Taxpayer's Defense Act would achieve this goal.

In December 1773, American colonists boarded three British ships in Boston harbor and emptied chests of tea into the sea. This event, which we all know as the Boston Tea Party, celebrated American opposition to taxation without representation. That is why the Constitution specifically states that Congress shall have the power to tax. I urge this Congress to once again make Congress accountable for all taxation by passing this important legislation.

EMBRYONIC STEM CELL RESEARCH: UNLAWFUL, UNACCEPTABLE, UNNECESSARY

HON. BOB SCHAFFER

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

Thursday, July 29, 1999

Mr. SCHAFFER. Mr. Speaker, President Clinton's National Bioethic Advisory Commission recommended the United States government fund the practice of killing human embryos for research purposes. On top of the release of the Commission's report, the Health and Human Services General Counsel has advocated the use of federal funds in using the destroyed embryos for research purposes. Mr. Speaker, funding destructive embryonic research with tax dollars is unlawful, unacceptable to the American people, and unnecessary since recent advancements reveal viable stem cell alternatives in adults.

Mr. Speaker, in 1995 Congress successfully added the Dickey/Wicker amendment to FY

1996 Labor/HHS appropriations bill. Each year since then, Congress has reaffirmed this crucial amendment as part of our law. The Dickey/Wicker amendment prohibits the use of federal funds for the creation of a human embryo for research purposes or for research in which an embryo is "destroyed, discarded or knowingly subjected to risk of injury or death." While HHS has tried to rewrite the current law on embryo research, it is clear that Congress has prohibited all funding of "research in which" embryos are destroyed or discarded. Simply stated, the taxpayer funding of research which relies on the intentional killing of human beings would violate the law.

Using federal funds for such an unlawful practice is anathema to the people of the United States. Already eight states have enacted laws that make destructive embryonic research illegal. According to a 1995 Tarrance poll, 74 percent of Americans oppose the use of tax dollars for human embryo experimentation while 64 percent indicate "very strong" opposition. In addition, Bill Clinton, whose commission has not recommended the use of federal funds for destructive embryo research, issued a statement in December 1994 opposing the use of federal funds "to support the creation of human embryos for research purposes." While the American people are quite evenly polarized on the issue of abortion, a majority of the population oppose the use of tax dollars to fund lethal research on human embryos.

Furthermore, scientists have confirmed there is no medical necessity for embryonic stem cell research. Those who thought embryonic stem cells were the only or best hope for organ repair have been proven wrong. Recent advancements have led scientists to consider an alternative, adult-derived stem cells. According to D. Josefson's article in the *British Medical Journal*, new research suggesting that adult nerve stem cells "can de-differentiate and reinvent themselves" as blood-producing stem cells "means that the need for fetal cells as a source of stem cells for medical research may soon be eclipsed by the more readily available and less controversial adult stem cells." The Wall Street Journal article by L. Johannes entitled, "Adult Stem Cells Have Advantage Battling Disease," states that adult "precursor" or stem cells "may prove much more useful to medical science" than cells obtained by killing human embryos—that is, preborn human boys and girls. While scientists used to be concerned that there were no known adult stem cells for some critical organs, Harvard Medical School researcher Evan Y. Snyder now thinks "we will find these stem cells in any organ that we look."

Mr. Speaker, killing preborn babies for tissue harvest is never justified. The logic of this practice is not unlike that of the Third Reich, where torture was rationalized for medical research. It is something no civilized nation should condone, much less fund with the tax dollars of conscientious, disapproving Americans. I defy anyone in this chamber to look me in the eye and say that the deliberate taking of a new life, a unique and growing human being, is a justifiable sacrifice for the curiosity of science. When there are non-lethal alternatives, I defy anyone to tell the American people they have no choice but to pay for